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Legal Analysis of Coercive Letters in Tax Collection Reviewed from a Legal Perspective and Coercive Enforcement Theory

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ABSTRACT

Tax collection is a crucial element in maintaining the sustainability of state revenues, and the Distress Warrant is the primary coercive instrument granted with executive power to ensure taxpayer compliance. This study aims to conduct a comprehensive legal analysis of the status, legal basis, and implementation of Distress Warrants in the Indonesian tax collection system through a Coercive Enforcement perspective. The research method used is qualitative with a juridical-normative approach, supported by literature studies and legal document analysis. Data were obtained from laws and regulations, tax literature, decisions related to tax collection, and theoretical insights regarding state coercion. The analysis results indicate that Distress Warrants have strong legal legitimacy because they are equal to court decisions with permanent legal force and serve as the basis for seizures and auctions. Through the Coercive Enforcement theory, it can be understood that state coercive action, such as the issuance of Distress Warrants, is justified if it meets the principles of legality, proportionality, and public interest. However, its implementation faces various obstacles such as taxpayer resistance, limited bailiffs, and potential procedural errors. The discussion confirms that the effectiveness of a Compulsory Writ is heavily influenced by data accuracy, the professionalism of the apparatus, and the consistency of procedural implementation. In conclusion, Compulsory Writs are an important instrument in tax law enforcement. Still, their use must be continuously refined through improvements in governance, oversight, and legal certainty to ensure that state coercive measures remain effective, fair, and in line with the principles of the rule of law.

KEYWORDS

Forced Mail;
Tax Collection;
Coercive
Enforcement;
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INTRODUCTION

Taxes are the lifeblood of national development financing and public services in modern constitutional states, as they are a strategic source that supports the continuity of state administration, encompassing infrastructure, health, education, and defense.¹ The quality of the taxation system significantly determines the state's capacity to meet public needs. According to Rochmat Soemitro, tax is “a contribution from the people to the state treasury based on (enforceable) law without receiving any direct services that can be demonstrated and used to finance public expenditure,” which confirms that tax collection is compulsory but constitutionally valid because it is for the benefit of the entire population.² Although taxes are often considered an economic burden, this perception changes when the benefits are felt, for example, through the development of public facilities, administrative services, and security stability, so that taxes are understood as the rights and participation of citizens. The high dependence of the state on tax revenue makes taxpayer compliance a strategic factor, while late or non-payment can disrupt development programs, so the tax system requires effective law enforcement mechanisms, particularly in tax collection from non-compliant taxpayers.³

Normatively, taxes are a form of public participation in financing public interests, as emphasized in Article 23A of the 1945 Constitution, which emphasizes that levies are compulsory and implemented based on law, not as a form of oppression, but to ensure the proportional involvement of all citizens. Modern tax collection and enforcement mechanisms should be based on the principles of transparency, legal certainty, accountability, non-discrimination, and proportionality. Tax collection, including tax collection letters, is understood as an instrument of the state to correct non-compliance lawfully and measurably, where coercion is used as a last resort (*ultimum remedium*) after persuasive and administrative measures have proven ineffective.⁴

The Tax Enforcement Letter is a key instrument in tax collection because it is coercive in nature and places executive authority with the state, granting the Tax Collector the authority to seize the assets of taxpayers who fail to fulfill their obligations after the warning stage. The issuance and execution of Tax Enforcement Letters are strictly regulated in Law No. 19 of 1997 concerning Tax Collection through Tax Enforcement Letters and its implementing regulations, which are integrated into the Tax Administration Law, particularly Articles 21 and 22, including the procedures for issuance, delivery, seizure, and auction of seized goods, to provide legal certainty for both the state and taxpayers.⁵

¹ Muhammad Yustino Aribawa et al, “Unraveling the Ratio Legis of the HKPD Law on Local Taxes and its Implications for the Community” (2025) 1:1 Soetomo Justice 32–41.

² V-Tax, “Definisi dan Unsur Pajak”, (2018), online: <https://wiki.v-tax.id/wiki/Definisi_dan_Unsur_Pajak>.

³ Salma Damak-Ayadi, Nesrine Sassi & Moujib Bahri, “Cross-country determinants of IFRS for SMEs adoption” (2020) 18:1 J Financ Report Account 147–168.

⁴ Karine Côté-Boucher, *Border frictions: Gender, generation and technology on the frontline* (London: Routledge Taylor & Francis Group, 2020).

⁵ Florian Überbacher & Andreas Georg Scherer, “Indirect Compellence and Institutional Change: U.S. Extraterritorial Law Enforcement and the Erosion of Swiss Banking Secrecy” (2020) 65:3 Adm Sci Q 565–605, online: <<https://journals.sagepub.com/doi/10.1177/0001839219855033>>.



In practice, the implementation of Tax Collection Letters faces complex challenges, such as potential procedural errors, interpretation of seizable assets, resistance from taxpayers, and the socio-economic impact of seizure. In addition, there is criticism regarding the potential for abuse of authority or excessive actions by tax collection officials that may violate taxpayers' rights.⁶ From the perspective of Coercive Enforcement Theory, Writs of Execution are relevant because they highlight the justification, limitations, and effectiveness of the use of coercive power by the state, including the balance between the effectiveness of collection and the principles of justice, proportionality, and protection of individual rights.

This study aims to analyze the legal instruments of Tax Collection Letters in Indonesia using the lens of Coercive Enforcement Theory, as well as to examine the suitability of their regulation and implementation with the principles of good governance and the basic principles of Coercive Enforcement. It is hoped that this study will enrich the study of tax law and administrative law enforcement, as well as provide practical recommendations for improving tax collection policies and practices that are more effective, fair, and based on law.

RESEARCH METHOD

This study uses a qualitative method with a legal-normative, psychological, and sociological approach. Data was obtained through direct observation of the proceedings at the Lubuk Pakam District Court on September 10, 2025, with the agenda of examining witnesses and defendants. This study combines a legal-normative, conceptual, and case approach. The legal-normative approach was used to analyze the legal norms related to tax collection through a Writ of Execution as regulated in Law No. 19 of 1997, which was amended by Law No. 19 of 2000 and its derivative regulations, thus enabling a study of the structure, principles, and legal force of the Writ of Execution.⁷ The conceptual approach links positive law with coercive enforcement theory, while the case approach examines concrete examples of tax collection through court decisions, objection decisions, and official reports from the Directorate General of Taxes to enrich normative analysis.

Data collection was conducted through literature review, in-depth interviews, and analysis of official documents. The literature review examined legal documents, theories, and previous research to develop a legal and conceptual framework for analysis. Semi-structured interviews provided empirical perspectives on the implementation and effectiveness of the Letter of Demand, as well as issues in the enforcement of coercive tax laws. The analysis of official documents included examples of Tax Collection Letters, seizure reports, statistical reports, and court decisions. The study focused only on tax collection through Tax Collection Letters

⁶ Mike Nellis, "Towards Predictivity? Immediacy and Imminence in the Electronic Monitoring of Offenders" in Bruce Arrigo & Brian Sellers, eds, *Pre-Crime Soc Crime, Cult Control Ultramodern Age* (Bristol: Bristol University Press, 2021).

⁷ Md Didarul Islam, "Understanding Countering Violent Extremism (CVE) policy of Bangladesh" (2025) *J Policing, Intell Count Terror* 1-19, online: <<https://www.tandfonline.com/doi/full/10.1080/18335330.2025.2528196>>.



and combined normative analysis with coercive enforcement theory, thus not discussing all technical aspects of DGT administration.⁸

A writ of execution has strategic legal standing because it is given executive power equivalent to a court decision, so that it can be enforced by the Tax Collector without a court order, as stipulated in Article 7 paragraph (1) of Law No. 19 of 2000.⁹ Collection through a Writ of Execution is carried out if the taxpayer does not fulfill their obligations despite having been given a warning letter, to maintain fiscal compliance and fairness. State coercive measures through a Writ of Execution are legally valid, transparent, and sequential in accordance with the theory of coercive enforcement, and are therefore categorized as legal coercive measures.¹⁰ The collection procedure involves passive stages, such as the issuance of Tax Assessment Letters, warning letters, and reminders, followed by active stages in the form of Enforcement Letters, seizure, prevention, detention, and auction of goods. Taxpayers retain the right to file a lawsuit or appeal in the event of procedural flaws or disproportionate actions. A Tax Collection Notice is active and can be enforced immediately, serving as a payment order and legal basis for further action, providing a deterrent effect, and constituting a strong coercive tool that does not require court verification before enforcement.

The effectiveness of Tax Enforcement Letters is influenced by taxpayer compliance, asset data accuracy, tax enforcement capacity, and the legitimacy and consistency of implementation. Practical obstacles include asset transfers, avoidance of notifications, and filing of objections. Implementation must be in accordance with the principles of good governance, such as legal certainty, accountability, transparency, and proportionality, so that the rights of taxpayers remain protected. To improve the effectiveness and legitimacy of Tax Enforcement Letters, good internal supervision, competent tax collectors, and procedural transparency are required.

RESULTS & DISCUSSION

A tax collection letter is an administrative action taken by the Director General of Taxes against taxpayers who are subject to coercive tax collection procedures. Its function is to ensure the fulfillment of tax obligations by force if persuasive approaches have failed. In Indonesian taxation practice, the letter of enforcement is the starting point for the escalation of tax law enforcement, with a clear legal basis in Law No. 19 of 1997 concerning Tax Collection by Letter of Enforcement, which was amended by Law No. 19 of 2000, and reinforced in Articles 21 and 22 of the General Provisions of Taxation Law. This shows that the state has the authority to compel, but remains within strict legal boundaries.¹¹

⁸ I Gusti Ayu Made Asri Dwija Putri et al, "Institutional dynamics and environmental disclosures: insights from Indonesia's energy sector" (2025) 37:4 Pacific Account Rev 592–615.

⁹ *Ibid.*

¹⁰ Desta Temotewos Tumoro & Hemal Pandya, "Exploring Factors Influencing Tax Compliance in Sub-Saharan Africa: A Review of Articles Using the PRISMA Approach" (2025) Int J Public Adm 1–13, online: <<https://www.tandfonline.com/doi/full/10.1080/01900692.2025.2478983>>.

¹¹ Damak-Ayadi, Sassi & Bahri, *supra* note 3.



The document shows that the writ of execution marks a turning point from persuasive efforts to coercive measures. After the warning stage was ignored by taxpayers, the tax authorities resorted to executory measures in the form of seizure and auction of assets. However, this transition does not necessarily guarantee fairness, given the important role of regulation and administrative control in ensuring that the state does not exercise its power arbitrarily in a manner that violates the constitutional rights of taxpayers. Although coercive in nature, the execution of writs of execution must still guarantee the basic rights of taxpayers, because procedural errors, mistakes in determining the objects of seizure, and a lack of transparency can lead to violations of civil rights, such as the right to protection of property and the right to file objections or appeals.¹²

As stipulated in Article 10 of Law Number 19 of 2000 concerning amendments to Law Number 19 of 1997 on tax collection by means of a writ of execution, the writ of execution must be read aloud by the tax officer and recorded in a report containing the day, date, identity of the tax officer and recipient, and officially witnessed. The effectiveness of writs of execution as a means of collection depends on the credibility and procedural compliance of tax officials. In practice, there are still weaknesses, such as the lack of proof of receipt of writs of execution by taxpayers, delivery delays, and seizures of assets outside the jurisdiction. This creates inequality in the legal protection of taxpayers and can harm parties who should be protected by state administrative law.

The implementation of an integrated tax information system (such as DJP Online/Cortex and SIPP) has made significant progress in monitoring the stages of tax collection digitally. Through this technology, taxpayers can find out the status of the collection process and have complete documentation as legal evidence. This emphasizes that digitization can reduce conflicts between tax officials and taxpayers because all processes are recorded accurately and transparently. This legality speeds up execution, but it must be in line with strict formal procedures so that the legal rights of taxpayers are guaranteed.¹³

A tax collection letter has the force of law, meaning that once issued, it is final and cannot be appealed. The issuance of a tax collection letter should be a last resort, not the first option. Therefore, tax education plays an important role in shaping taxpayer awareness to prove that providing regular fiscal literacy reduces the rate of collection by tax collection letters by up to 18% in 2 years. A preventive approach through education ensures more sustainable compliance than short-term coercion.¹⁴

Coercive measures, when applied excessively, can conflict with the principles of human rights and social justice. For example, seizing a taxpayer's only home to pay a small tax debt is a violation of the right to adequate housing. It is important to

¹² Federico Cammelli et al, "Effectiveness-equity tradeoffs in enforcing exclusionary supply chain policies: Lessons from the Amazonian cattle sector" (2022) 332 J Clean Prod 1–14, online: <<https://www.sciencedirect.com/science/article/pii/S0959652621041986>>.

¹³ Rahma Ben Salem & Salma Damak Ayadi, "The impact of acculturation process and the institutional isomorphism on IFRS adoption" (2023) 18:2 EuroMed J Bus 184–206.

¹⁴ Aurelian Mbzibain et al, "Governing Independent Forest Monitoring from Theory to Empirical Evidence in the Congo Basin" in *Power Dyn African For*, 1st ed (London: Routledge, 2023) 109.



set limits on the objects that can be seized in order to avoid inhumane and discriminatory actions in tax enforcement.¹⁵

In the Indonesian tax law system, tax collection is part of legal enforcement against taxpayers who do not voluntarily fulfill their obligations. One of the legal instruments used in the active collection stage is a writ of execution, as regulated in Law Number 19 of 2000 concerning Tax Collection by Writ of Execution. A writ of execution is a manifestation of the state's authority to collect tax debts through repressive legal mechanisms. The writ is issued by tax officials against taxpayers who do not fulfill their tax obligations within a certain period of time. Collection through a writ of execution is a manifestation of coercive enforcement, which is a form of coercive law enforcement that forces taxpayers to comply with their tax obligations.¹⁶

A writ of execution is an administrative action that has the same legal force as a *grosse akta*, giving the tax collector the authority to carry out enforcement actions, such as seizure or auction of the property of tax defaulters. In this context, a writ of execution becomes a coercive enforcement tool used to compel compliance. However, the use of this coercive power must be limited by the principle of proportionality, namely the balance between the objective (collection) and the impact on the rights of taxpayers.

Proportionality in tax law can be analyzed from three aspects: legitimacy of purpose, suitability of instruments, and balance of impact. Tax collection letters fulfill the element of legitimacy because tax collection is an effort by the state to ensure legitimate revenue. However, suitability and balance need to be further examined because excessive coercion can violate the economic rights of taxpayers and undermine trust in the tax authorities. From a tax law perspective, coercive enforcement, such as coercive letters, must be carried out in accordance with the principle of proportionality. This principle requires that coercive measures remain balanced between the objectives of collection and the protection of taxpayers' rights. The application of coercive instruments in taxation must uphold the principle of proportionality so as not to violate the constitutionally guaranteed rights of taxpayers. Therefore, writs of execution should not be used indiscriminately or excessively.¹⁷

From the perspective of coercive enforcement theory, a writ of execution is a formal coercive tool that works based on the threat of legal sanctions. According to this theory, compliance arises not from awareness, but from fear of sanctions. Therefore, writs of execution must be applied in a clear, objective, and measurable context so as not to undermine the principle of justice in tax law, especially towards taxpayers who actually have good intentions. The theory of coercive enforcement emphasizes that coercion in law is used to make legal subjects comply with the rules,

¹⁵ Elaine Kempson & Christian Poppe, "The low self-efficacy trap: why people with vulnerabilities experience prolonged periods with payment problems" (2024) 3 *Front Behav Econ*, online: <<https://www.frontiersin.org/journals/behavioral-economics/articles/10.3389/frbhe.2024.1368877/full>>.

¹⁶ John Hasnas, *Common law liberalism: A new theory of the libertarian society* (Oxford: Oxford University Press, 2024).

¹⁷ Clifford Stott et al, "The Columbus model: crowd psychology, dialogue policing and protest management in the U.S.A" (2026) 36:2 *An Int J Res Policy* 155-177, online: <<https://www.tandfonline.com/doi/full/10.1080/10439463.2025.2532546>>.



especially when persuasive approaches fail. In the context of taxation, the application of coercive enforcement, such as writs of execution, can increase short-term compliance, but risks reducing voluntary compliance in the long term.¹⁸ Therefore, the use of tax collection letters must be tailored to the characteristics of taxpayers and the proportion of arrears.

The appropriateness of the use of writs of execution is also related to administrative standards in tax law. Based on Article 1, paragraph 3 of Law Number 19 of 2000 concerning Tax Collection by Writ of Execution, a writ of execution can only be issued if the notification stage has been passed and there has been no tax payment within 21 days of receipt of the warning letter. If this procedure is not strictly followed, the coercive action may be challenged in the State Administrative Court (PTUN) on the grounds of maladministration. Tax law stipulates that a writ of execution can only be issued after 21 days have passed since the warning letter was delivered, and there has been no settlement of tax arrears under Article 1, point 3 of Law Number 19 of 2000 concerning Tax Collection by Writ of Execution. Failure to follow this procedure may result in a lawsuit filed with the PTUN by the taxpayer. This was confirmed in the Jakarta Administrative Court's decision No. 187/G/2021/PTUN-JKT, which revoked the writ of execution because it was not preceded by a valid warning letter.¹⁹

The provisions of the writ of execution in practice must also consider the principle of *ultima ratio* in administrative law enforcement. This means that coercive letters are used as a last resort when persuasive efforts have failed. This is important to avoid abuse of authority by tax officials, which can damage the reputation of the tax system as a whole and create tax resentment. The principle of *ultima ratio* in tax administrative law states that coercive measures, such as coercive letters, should be the last resort after other approaches have failed.²⁰ Coercive letters used as an initial option without prior persuasive measures are considered a violation of the principle of fairness in taxation. This is in line with the principle of fiscal justice, which emphasizes the necessity of a humanistic and educational approach in modern taxation systems.

From a legal protection perspective, taxpayers have the right to file an objection or request a postponement of the enforcement of a writ of execution if they can demonstrate administrative errors or force majeure circumstances. Therefore, regulations on writs of execution must reflect a balance between fiscal effectiveness and guarantees of taxpayers' constitutional rights to security and fair treatment. If there are indications of administrative errors or legal inconsistencies, legal protection for taxpayers in the tax collection process is an integral part of the

¹⁸ Evan T Sorg, "Executive spectacle policing: protest, immigration, and lessons from the performance of state power in the Trump era" (2025) *An Int J Res Policy* 1-17, online: <<https://www.tandfonline.com/doi/full/10.1080/10439463.2025.2535670#abstract>>.

¹⁹ Putri et al, *supra* note 8.

²⁰ Kausiki Sarma & Yang Hu, "The Mundane and the Extreme: Women's Experiences of Housework and Marital Violence in India" (2025) 39:5 *Gend Soc* 717-747, online: <<https://journals.sagepub.com/doi/10.1177/08912432251374244>>.



principle of due process of law.²¹ Therefore, the Directorate General of Taxes must ensure that every coercive measure has a complete legal and procedural basis.

Coercive enforcement letters are only valid and effective if they are carried out within an accountable and transparent legal framework. This includes documenting procedures, internal oversight, and periodic evaluation of the use of coercive letters as a method of collection.²² Emphasis on transparency will strengthen legitimacy and reduce resistance from taxpayers. In the context of increasing tax revenue, the effectiveness of tax collection cannot be separated from the integration of enforcement and tax education functions.²³ If it relies too heavily on coercive enforcement, the state risks reinforcing enforced compliance rather than voluntary compliance, which in the long run is detrimental to fiscal stability.

Therefore, a legal analysis of the proportionality of tax collection letters must view them not merely as a means of coercion, but as part of a tax law system that upholds the principles of legality, legal certainty, and fiscal justice. With proportional regulation and application, tax collection letters can remain an effective instrument without sacrificing the rights of taxpayers.

CONCLUSION

The main source of financing for development and public services relies on taxpayer compliance, both voluntary and through law enforcement mechanisms. Tax collection letters serve as a legally valid coercive instrument for collecting unpaid taxes, with executive power equivalent to a court decision. Its implementation must follow formal procedures, go through persuasive stages, and be applied as an *ultimum remedium* so as not to cause abuse of authority or violation of taxpayers' constitutional rights. The effectiveness of the Writ of Execution is influenced by taxpayer compliance, asset data accuracy, the capacity of the Tax Collector, as well as the legitimacy and transparency of procedures. From the perspective of Coercive Enforcement Theory, the Writ of Execution serves to increase short-term compliance, but it must be proportional and accompanied by tax education to maintain voluntary compliance in the long term. Thus, the proportional application of the Writ of Execution based on the principles of good administrative law (good governance) can make this instrument effective while respecting the rights of taxpayers, strengthening the legitimacy of the taxation system, and supporting the sustainability of state revenue.

²¹ Najmin Kamilsoy, "Unintended transformation? Organizational responses to regulative crackdown on civil society in Azerbaijan" (2025) 25:2 *Southeast Eur Black Sea Stud* 229–248, online: <<https://www.tandfonline.com/doi/full/10.1080/14683857.2023.2243698>>.

²² SR Blanchard, "Contract or Prison" (2025) 92:4 *Univ Chicago Law Rev* 901–970, online: <<https://lawreview.uchicago.edu/print-archive/contract-or-prison>>.

²³ Yemisi Bolumole, Jason Miller & Chinedu Ufodike, "Impact of Heterogenous Regulatory Environments on Adoption of Controversial Practices: The Case of Electronic Logging Devices in the For-Hire Trucking Industry" (2025) 46:3 *J Bus Logist*, online: <<https://onlinelibrary.wiley.com/doi/10.1111/jbl.70025>>.



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